

FY23 AUDIT REPORTS

2023 Joint Budget Hearings

January 17th, 2023

GREG GRIFFIN

STATE AUDITOR OF GEORGIA



DOAA

Georgia Department
of Audits & Accounts

D O A A – Independent, N on-Partisan, O versight Agency

Mission

Our mission is to provide independent, unbiased information and impactful recommendations to promote accountability and improve government.

Vision

Sharing our insights to make a positive difference for the citizens of Georgia.



Department of Audits & Accounts – Since 1923



Broad responsibilities include but are not limited to:

- Financial audits of state government agencies, colleges and universities
- Financial audits of local education agencies
- Budgetary Compliance
- Performance audits
- Fiscal Notes
- Local government reviews
- Statewide Equalized Tax Digest



Learn More at www.audits.ga.gov

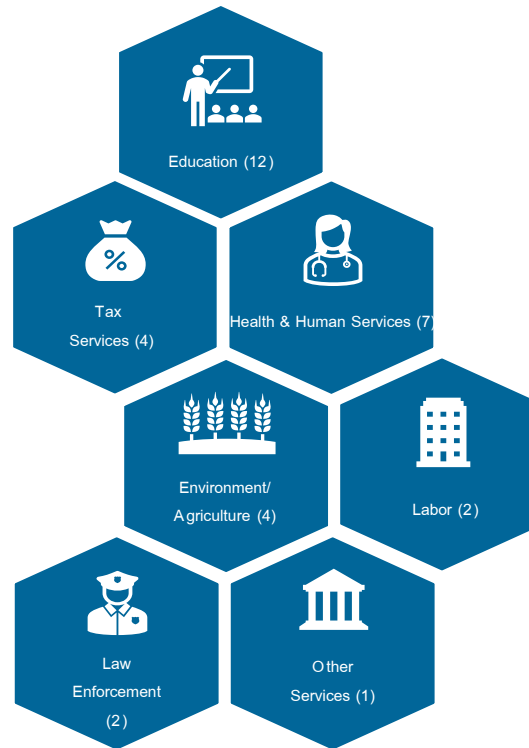
Performance Audits and Legislative Requests

Purpose:

- To evaluate the efficiency and efficacy of state programs;
- To identify cost and management improvements; and
- To detect fraud, waste, and abuse

Output:

32 Reports Involving 15 Agencies



Impact:

141 Recommendations Addressing 97 Findings



GDOL's Unemployment Insurance Pandemic Response – Many factors contributed to delays.



Student Access Loan - Operating a loan program requires GSFA to balance need and ability to repay.

Special Examinations

- [Career Technical Education Extended Day and Extended Year Grants](#)
- [Georgia Department of Education - Agricultural Education](#)
- [Tuition Equalization Grant](#)
- State Health Benefit Plan
(planned release January 2023)
- Georgia Military College
(planned release April 2023)



Tax Incentive Reports

- [High-Tech Data Center Sales Tax Exemption](#)
- [Manufacturing Sales Tax Exemption](#)
- [Computer Equipment Sales Tax Exemption](#)
- [Grocery Sales Tax Exemption](#)
- [Prescription Drug Sales Tax Exemption](#)
- [Georgia Research and Development Tax Credit](#)
- [Interactive Entertainment Tax Credit](#)
- [Qualified Interactive Tax Credit](#)
- [Georgia Job Tax Credit](#)
- [Historic Rehabilitation Tax Credit](#)



New DOAA Product:

School System Financial Dashboard

Welcome to the School System Financial Dashboard, created by the Georgia Department of Audits & Accounts (DOAA). The dashboard provides revenue, expenditures, fund balance, and fiscal health information for the 180 public school systems operating in Georgia.

How does it work? Dashboard information is currently available for fiscal years 2018-2021. Within each tab, identify the school system and fiscal year you are interested in using the dropdown menu. You can compare your selection to a specific system or a group of similar systems based on student population or poverty level.

What is the source of the information? Dashboard information is extracted primarily from systems' audited financial statements.



DOAA
Georgia Department
of Audits & Accounts

To begin, please select from the following financial reports:

Home	Revenues	Expenditures
Fund Balance	Fiscal Health	System Comparables

Follow U s

Department of Audits & Accounts
270 Washington St Suite 4-401
Atlanta GA , 30334
(404) 656-2180

www.audits.ga.gov



Contact Information:

Greg Griffin
State Auditor
griffin@audits.ga.gov
(404) 656-2174
(770) 274-9149 (cell)

Kristina Turner
Deputy State Auditor
turnerka@audits.ga.gov
(404) 657-4352

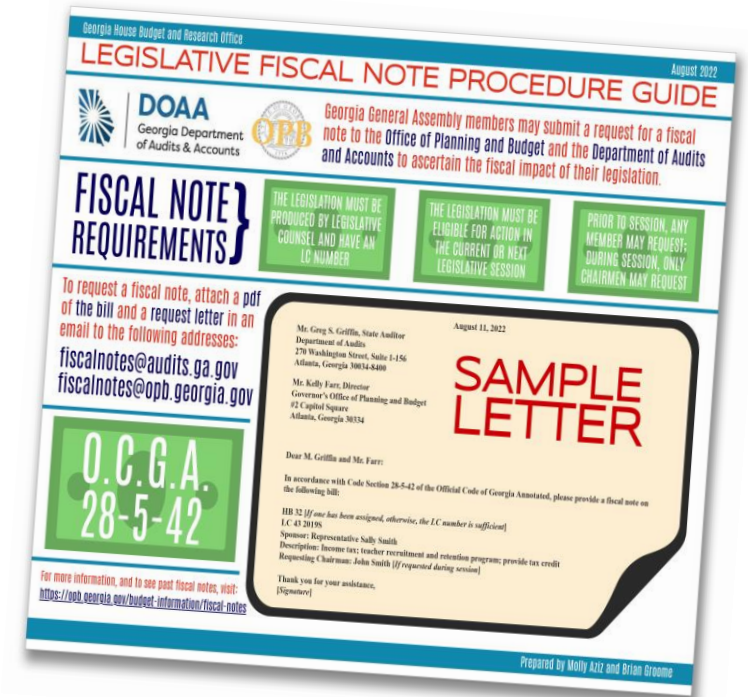
Lisa Kieffer
Director Performance Audits
kiefferl@audits.ga.gov
(404) 651-8867

Matt Taylor
Deputy Director/Fiscal Notes
Taylorjm@audits.ga.gov
(404) 651-8873

A ppendix

Fiscal Notes

- Provide a “reliable estimate in dollars of the anticipated change in revenue or expenditures under the provisions of [a] bill.”
- State law allows five days to complete a fiscal note during the session.
- The General Assembly may use a fiscal note in determining whether to move a bill forward or in estimating funding changes in the appropriations act.
- Send requests for fiscal notes to fiscalnotes@audits.ga.gov



Learn More at [Fiscal Note Guide \(ga.gov\)](https://opb.reports.gov/budget-information/fiscal-notes)